

Sprint's errors are different than Citizens' mistake. Most notably, it has overstated its end-user revenues in the Common Line basket for the purpose of USF distribution by \$7,485,080 and has understated its end-user revenues in the IXC Basket by \$4,288,071. As a result, Sprint overallocated the Universal Service exogenous costs to its common line basket and underallocated to its IXC basket. Using the Access Reform Order's guidelines,"<sup>35</sup> AT&T has independently calculated the end-user revenue for Sprint's CL and IXC baskets based on Sprint's current rates. Exhibit N shows that Sprint has overstated its Common Line Basket's exogenous cost by \$367,123, and understated its IXC and Trunking baskets' exogenous costs by \$353,526 and \$13,596.

Ameritech appears to have underestimated its end-user revenues in the Trunking basket for the distribution of USF. It has allocated only \$291,029 of its USF exogenous cost out of a total of \$111,505,176. This allocation indicates that Ameritech has used only \$2,451,070 of its \$67,653,747 Trunking basket revenues for the purpose of USF exogenous cost distribution.<sup>36</sup> This error has resulted in a Common Line basket exogenous cost overstatement of \$6,597,012.

SNET has failed to distribute the Trunking basket's USF exogenous cost amount among the bands and sub-bands based on the relative amounts of end-user in each. Instead, SNET has identified the Trunking basket's Universal Service exogenous cost as "Undesignated to Svc. Bands[.]" in contravention of the Commission's order.

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<sup>35</sup> Access Reform Order (at n.571) ("[t]he end-user charges assessed on services in the common line basket are recovered through the SLC; in the interexchange basket, end-user charges are recovered through per-minute toll charges").

<sup>36</sup> Ameritech TRP, Exhibit 4, page 1 of 2.

Finally, CBT has overstated its Common Line basket's end-user revenues by \$1,220,055, and understated the Interexchange basket's end-user revenue by \$2,042,268 for the purpose of USF exogenous cost distribution among baskets.<sup>37</sup> This incorrect reporting of end-user revenues results in an overstatement of the Common Line basket's exogenous cost by \$229,345, and understatement of IXC basket's exogenous cost by \$229,345.

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<sup>37</sup> See CBTC's EXG-USF, page 1 of 2.

## CONCLUSION

For the reasons stated above, the Tariff Review Plans indicate that the price cap LECs have failed to properly implement the Commission's access reform directives. Unless corrected, the Commission should suspend and investigate each of the price cap LECs' tariffs when they are filed later in December 1997. In addition, the Commission should suspend the tariffs filed November 26, 1997 by Ameritech, BellSouth, GTOC and GSTC for one day, impose an accounting order, and commence an investigation into their lawfulness, as detailed above.

Respectfully submitted,

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**COMPARISON OF RBOC LINE PORT  
AND TRUNK PORT COSTS WITH  
LOCAL SWITCHING REVENUES**

**EXHIBIT A**

	<b>Current LS Band Revenues (A)</b>	<b>Line Port Cost Exogenous Revenue Effects (B)</b>	<b>Line Port Exogenous Percentage Change (C)=B/A</b>	<b>Line Port Cost Percentage Identified in Cost Studies (D)</b>	<b>Trunk Port Exogenous Cost (E)</b>	<b>Trunk Port Exogenous Percentage Change (F)=E/A</b>	<b>Trunk Port Cost Percentage Identified in Cost Studies (G)</b>
<b>Ameritech</b>	469,430,465	(80,720,730)	-17.20%	27.00%	35,143,859	7.49%	11.40%
<b>Bell South</b>	512,930,997	(108,780,260)	-21.21%	30.80%	13,883,825	2.71%	3.40%
<b>USWest</b>	422,482,095	(111,443,000)	-26.38%	37.80%	43,477,567	10.29%	9.80%
<b>Bell Atlantic**</b>	456,466,017	(164,773,271)	-36.10%	▼	31,581,439	36.20%	▼
DC				36.72%			10.98%
Maryland				34.82%			8.84%
Virginia				34.16%			6.48%
West Virginia				24.07%			6.56%
New Jersey				39.75%			9.29%
Pennsylvania				39.73%			5.59%
Delaware				44.72%			9.52%
<b>NYNEX**</b>	748,293,156	(116,807,333)	-15.61%	▼	50,896,447	6.80%	▼
New York				25.64%			17.10%
Mass				27.90%			10.50%
Maine				24.60%			6.30%
New Hampshire				22.60%			6.20%
Rhode Island				40.70%			6.20%
Vermont				22.60%			5.60%
<b>SWBell**</b>	299,516,336	(43,790,148)	-14.62%	▼	48,324,613	16.13%	▼
Arkansas				27.56%			8.53%
Kansas				23.57%			12.87%
Missouri				20.82%			20.70%
Oklahoma				22.33%			12.69
Texas				14.78%			22.96%

\*\* Line and Trunk Port Cost Study percentages are only available at the state level.

# ANALYSIS OF VARIANCE IN GTOC'S ISDN LINE PORT CHARGES

EXHIBIT B

Page 1

Company	ISDN - BRI	ISDN - PRI	GTOC	GTOC	BRI %	BRI %	Source
GTOC	Per Arrangement	Per Arrangement	Avg. Rate BRI	Avg. Rate PRI	diff. of average	diff. of average	
Alabama	\$3.11	\$35.34	\$3.68	\$44.47	84.49%	79.47%	
Alaska	\$8.46	\$105.31			229.82%	236.83%	
Arkansas	\$2.94	\$35.67			79.87%	80.22%	
California	\$2.01	\$25.50			54.60%	57.35%	
California -wc	\$13.89	\$176.40			377.33%	396.70%	
Florida	\$3.02	\$38.48			82.04%	86.54%	Service Rates Per GTE FCC Tariff #1 End User Section 13.11
Hawaii	\$2.25	\$28.67			61.12%	64.47%	
Idaho	\$4.55	\$52.97			123.60%	119.12%	
Illinois	\$2.80	\$34.98			76.06%	78.67%	
Indiana	\$2.51	\$30.53			68.19%	68.66%	
Iowa	\$2.44	\$27.84			66.28%	62.61%	
Kentucky	\$2.51	\$31.71			68.19%	71.31%	Arrangement Rates per GTE Misc. Services FCC Tariff #1 Section 6.15
Michigan	\$1.55	\$18.65			42.11%	41.94%	
Minnesota	\$6.19	\$68.81			168.16%	154.74%	
Missouri	\$2.76	\$31.38			74.98%	70.57%	
Nebraska	\$1.89	\$22.27			51.34%	50.08%	
New Mexico	\$5.92	\$69.71			160.82%	156.77%	
N.Carolina	\$3.32	\$37.72			90.19%	84.83%	
Ohio	\$1.98	\$25.06			53.79%	56.36%	
Oklahoma	\$2.39	\$27.75			64.93%	62.41%	
Oregon	\$3.04	\$39.87			82.58%	89.66%	
Pennsylvania	\$1.84	\$21.97			49.98%	49.41%	
S.Carolina	\$3.05	\$35.85			82.86%	80.62%	
Texas	\$2.59	\$33.50			70.36%	75.34%	
Virginia	\$8.00	\$88.35			217.33%	198.69%	
Washington	\$2.76	\$37.10			74.98%	83.43%	
Wisconsin	\$1.62	\$19.22			44.01%	43.22%	

**ANALYSIS OF VARIANCE IN GTSC'S ISDN  
LINE PORT CHARGES**

**EXHIBIT B**

**Page 2**

COMPANY	ISDN - BRI	ISDN - PRI	GTSC	GTSC	BRI %	BRI %	Source
GTSC	Per Arrangement	Per Arrangement	Avg. Rate BRI	Avg. Rate PRI	diff. of average	diff. of average	
Alabama	\$2.71	\$30.77	\$4.45	\$52.12	60.89%	59.03%	
Arkansas	\$3.42	\$41.50			76.84%	79.62%	
California	\$1.76	\$25.44			39.55%	48.81%	
Illinois	\$3.66	\$45.68			82.24%	87.64%	
Indiana	\$2.22	\$26.98			49.88%	51.76%	Services Rates per Contel
Iowa	\$2.83	\$32.22			63.59%	61.81%	FCC Tariff #1 End User Sec. 4.7.3
Kentucky	\$2.12	\$26.77			47.63%	51.36%	
Minnesota	\$2.50	\$27.85			56.17%	53.43%	
Missouri	\$3.56	\$40.53			79.99%	77.76%	
Nevada	\$17.21	\$188.67			386.69%	361.96%	
New Mexico	\$9.13	\$107.48			205.14%	206.20%	Arrangement Rates per
N. Carolina	\$2.99	\$33.48			67.18%	64.23%	Contel FCC Tariff #1
Pennsylvania	\$3.71	\$44.39			83.36%	85.16%	Misc. Serv.Sect. 8.13
S.Carolina	\$7.19	\$84.45			161.55%	162.02%	
Texas	\$2.03	\$26.28			45.61%	50.42%	
Virginia	\$5.10	\$56.29			114.59%	107.99%	
Washington	\$3.52	\$47.34			79.09%	90.82%	

# **US West Reallocation of 1/3 Tandem Switch Revenue Requirement From TIC**

**EXHIBIT C  
Page 1**

	Percent of Tandem Switching Rev Req in Original TIC <sup>1</sup> (A)	Current TIC as Filed <sup>1</sup> (B)	Residual Tandem Switching Rev Req (C) = (A*B)	SS7 and Tandem Port Rev Req <sup>1</sup> (D)	Residual Tandem Switching Rev Req Subject to Reallocation (E) = (C-D)	Filed 1/3 of Residual Tandem Switching to be Removed From TIC 1/1/98 (F) = (E/3)
<b>JS West</b>						
JS West Letter Filing (11/26/97)	13.11%	\$ 324,659,863	\$ 42,561,775	\$ 18,472,000	\$ 24,089,775	<b>\$ 8,029,925</b>

	Percent of Tandem Switching Rev Req in Original TIC <sup>1</sup> (A)	Current TIC per 1997 Annual Filing <sup>2</sup> (B)	Residual Tandem Switching Rev Req (C) = (A*B)	SS7 and Tandem Port Rev Req <sup>1</sup> (D)	Residual Tandem Switching Rev Req Subject to Reallocation (E) = (C-D)	Required 1/3 of Residual Tandem Switching to be Removed From TIC 1/1/98 (F) = (E/3)
As Calculated Tandem Switching Rev Req to be removed from TIC	13.11%	\$ 506,396,252	\$ 66,386,782	\$ 18,472,000	\$ 47,914,782	<b>\$ 15,971,594</b>

1 Source: US West Letter Filing, Workpaper 13

2 Source: 1997 Annual Access Filing

**LEC Reallocation of 1/3 Tandem Switch  
Revenue Requirement From TIC**

**EXHIBIT D  
Page 1**

	LTR Filing Transmittal No.	20% of Tandem Switch Rev Req Included in Rates (A)	Total Original Tandem Switch Rev Req (B) = (A*5)	80% of Tandem Switch Rev Req Included in Original TIC (C) = (B*80%)	Original TIC (1993) <sup>2</sup> (D)	Ratio (E) = (C/D)	30-Jun-97 TIC Rev Req <sup>3</sup> (F)	Extant Portion of TIC Subject to Reallocation (G) = (E*F)	As Filed Extant Portion of TIC Subject to Reallocation (H)	Difference From Filing (I) = (G-H)
Ameritech	#764	\$ 11,250,737	\$ 56,253,685	\$ 45,002,948	\$ 314,483,902	14.31%	\$ 343,261,427	\$ 49,121,039	\$ 44,865,823	\$ 4,255,216
Bell Sout	#165	\$ 11,015,591	\$ 55,077,955	\$ 44,062,364	\$ 254,392,026	17.32%	\$ 300,108,192	\$ 51,980,703	\$ 48,775,237	\$ 3,205,466
GTE	#852	\$ 16,809,025	\$ 84,045,125	\$ 67,236,100	\$ 140,890,732	47.72%	\$ 179,313,284	\$ 85,572,172	\$ 57,435,019	\$ 28,137,153
Contel	#73	2263988	\$ 11,319,940	\$ 9,055,952	\$ 23,380,541	0.387329	\$ 25,003,061	\$ 9,684,400	\$ 8,000,578	\$ 1,683,822
Sprint	#343	\$ 5,242,284	\$ 26,211,420	\$ 20,969,136	\$ 76,876,116	27.28%	\$ 98,367,268	\$ 26,831,176	\$ 24,693,843	\$ 2,137,333

1 From respective LEC's indicated Transmittal, RTE-1 pg 3 of 21, Line 406, Column G

2 From respective LEC's indicated Transmittal, RTE-1 pg 2 of 21, Line 381, Column G

3 Source: 11/26/97 Letter Filings - Ameritech, Bell South, Contel, GTE, Sprint/Centel



**TIC INCREASES RESULTING FROM  
COMMON TRANSPORT VOLUME  
ADJUSTMENTS - SUMMARY**

**EXHIBIT E  
Page 1**

<b><u>Company</u></b>	<b><u>Company Total</u></b>
Ameritech	\$4,199,570
Bell South	\$2,189,957
Southwestern Bell	\$10,261,172
US West	\$17,867,588
Frontier	
Frontier - Rochester	\$701,637
Frontier - MN/IA	\$164,344
Sprint	\$8,026,207
GTE System	\$2,124,721
GTE Telephone	\$9,506,064
Cincinnati	\$1,139,536
Aliant	\$1,083,464
<b>Total- All Companies</b>	<b>\$57,264,260</b>

**TIC INCREASES RESULTING FROM  
COMMON TRANSPORT VOLUME  
ADJUSTMENTS - DETAIL**

**EXHIBIT E  
Page 2**

Company	Source	Company Total	
Ameritech	Ex. 16, p. 1, L8, Col. E		\$4,199,570
Bell South	App. C, WP COM_TRAN, L38		\$2,189,957
Southwestern Bell	Ex. 16-2		\$10,261,172
US West	WP 14, Col. F		\$17,867,588
Frontier Total			\$865,981
		<u>Study Area</u>	<u>Study Area Total</u>
	Ex. 1-18, p. 2, L24	Rochester	\$701,637
	Ex. 2, p. 2, L24	Minnesota/Iowa	\$164,344
Sprint Total	Ex. 3-12, p. 1, Col. C		\$8,026,207
		<u>Study Area</u>	
		Florida	\$1,693,960
		Illinois	\$88,738
		Indiana	\$854,832
		Nevada	\$175,398
		North Carolina	\$508,565
		Ohio	\$1,395,390
		Eastern	\$621,829
		Midwest	\$1,675,075
		Northwest	\$404,448
		Southeast	\$607,972
GSTC Total	Ex. 16, Col. C		\$2,124,721
		<u>Study Area</u>	
		Arkansas	\$4,663
		Arizona-West	\$124,175
		California	\$1,473,216
		Iowa	\$292,388
		Kentucky	-\$27,034
		New Mexico	\$103,881
		Pennsylvania	\$2,003
		Texas	\$93,034
		Washington	\$58,396
			\$0
			\$0
GTOC Total	Ex. 16, Col. C		\$9,506,064
		<u>Study Area</u>	
		Alaska	\$20,762
		Alabama	\$199,608
		Arkansas	\$46,527
		California	\$198,651
		Florida	\$161,846
		Hawaii	\$1,029,213
		Iowa	\$56,431
		Idaho	\$45,588
		Indiana	\$1,221,589
		Kentucky	\$450,581
		Michigan	\$2,187,655
		Missouri	\$103,712
		North Carolina	\$18,598
		Nebraska	\$57,653
		New Mexico	\$180,335
		Ohio	\$1,705,360
		Oklahoma	\$3,002
		Pennsylvania	\$139,561
		South Carolina	\$129,725
		Virginia	\$13,433
		Washington	\$538,248
		Wisconsin	\$997,986
Cincinnati	EXG-TST REIN, L19		\$1,139,536
Aliant	EXG-TST, L9		\$1,083,464
<b>Total - All Companies</b>			<b>\$57,264,260</b>

# Re-Calculation of GTE Telephone Operating Companies DS3/DS1 Minutes of Use

EXHIBIT F

Page 1

## GTOC's Calculation

## AT&T's Calculation

COSA	Zone	Exhibit 15 Page 1 Col F 1996 DS3 to DS1 Tandem Switching MOU's  A	Exhibit 15 Page 1 Col E  Shared Multiplexer Rate  Rate per min B	Exhibit 15 Page 1 Col G  DS3 to DS1 Mux Revenue  C C = B*A	Exhibit 14 Page 2 Col L 1996 Switched Transport Termination MOU's  D	Exhibit 15 Page 1 Col E  'Shared Multiplexer Rate  Rate per min E	Re-Calculated  DS3 to DS1 Mux Revenue  E F=D*E	Difference  G G=F-C
Alabama		227,850,611	\$ 0.0000888	\$ 20,233	517,886,833	\$ 0.0000888	\$ 45,988	\$ 25,755
Alaska		0	\$ 0.0000478	\$ 0	1,769,776	\$ 0.0000478	\$ 85	\$ 85
Arkansas		126,742,674	\$ 0.0000638	\$ 8,086	307,217,532	\$ 0.0000638	\$ 19,600	\$ 11,514
California	1	268,357,152	\$ 0.0000204	\$ 5,474	2,426,068,873	\$ 0.0000204	\$ 49,492	\$ 44,017
	2	112,633,310	\$ 0.0000211	\$ 2,377	941,886,881	\$ 0.0000211	\$ 19,874	\$ 17,497
	3	1,869,204,711	\$ 0.0000218	\$ 40,749	1,433,683,659	\$ 0.0000218	\$ 31,254	\$ (9,494)
	total			\$ 48,600			\$ 100,620	\$ 52,020
California-WC		12,799,210	\$ 0.0000478	\$ 612	31,801,599	\$ 0.0000478	\$ 1,520	\$ 908
Florida	1	847,610,579	\$ 0.0000790	\$ 66,961	1,807,769,127	\$ 0.0000790	\$ 142,814	\$ 75,853
	2	340,376,425	\$ 0.0000889	\$ 30,259	814,529,625	\$ 0.0000889	\$ 72,412	\$ 42,152
	3	340,376,425	\$ 0.0000988	\$ 33,629	954,200,160	\$ 0.0000988	\$ 94,275	\$ 60,646
	total			\$ 130,850			\$ 309,500	\$ 178,651
Hawaii	1	649,785,682	\$ 0.0001103	\$ 71,671	1,382,901,741	\$ 0.0001103	\$ 152,534	\$ 80,863
	2	420,399,819	\$ 0.0001103	\$ 46,370	1,571,127,192	\$ 0.0001103	\$ 173,295	\$ 126,925
	3	213,063,545	\$ 0.0001103	\$ 23,501	622,469,979	\$ 0.0001103	\$ 68,658	\$ 45,158
	total			\$ 141,542			\$ 394,488	\$ 252,945
Idaho	all	170,182,003	\$ 0.0001672	\$ 28,454	400,187,481	\$ 0.0001672	\$ 66,911	\$ 38,457
Illinois	1	294,176,440	\$ 0.0001162	\$ 34,183	632,578,298	\$ 0.0001162	\$ 73,506	\$ 39,322
	2	249,900,018	\$ 0.0001466	\$ 36,635	789,674,312	\$ 0.0001466	\$ 115,766	\$ 79,131
	3	310,955,804	\$ 0.0001466	\$ 45,586	953,774,550	\$ 0.0001466	\$ 139,823	\$ 94,237
	total			\$ 116,405			\$ 329,095	\$ 212,690
Indiana	all	1,049,515,807	\$ 0.0000855	\$ 89,734	2,692,371,293	\$ 0.0000855	\$ 230,198	\$ 140,464
Iowa	all	227,777,750	\$ 0.0000867	\$ 19,748	584,473,337	\$ 0.0000867	\$ 50,674	\$ 30,926
Kentucky	all	591,983,128	\$ 0.0001178	\$ 69,736	1,306,908,260	\$ 0.0001178	\$ 153,954	\$ 84,218
Michigan	all	896,106,218	\$ 0.0001007	\$ 90,238	2,412,407,548	\$ 0.0001007	\$ 242,929	\$ 152,692
Minnesota	all	1,103,987	\$ 0.0000860	\$ 95	11,153,956	\$ 0.0000860	\$ 959	\$ 864
Missouri	all	192,875,374	\$ 0.0001225	\$ 23,627	510,824,783	\$ 0.0001225	\$ 62,576	\$ 38,949
Nebraska	all	88,723,602	\$ 0.0000913	\$ 8,100	208,834,787	\$ 0.0000913	\$ 19,067	\$ 10,966
New Mexico	all	124,909,000	\$ 0.0000630	\$ 7,869	220,098,132	\$ 0.0000630	\$ 13,866	\$ 5,997
North Carolina	1	210,656,975	\$ 0.0001126	\$ 23,720	435,396,265	\$ 0.0001126	\$ 49,026	\$ 25,306
	2	76,477,994	\$ 0.0001126	\$ 8,611	173,556,428	\$ 0.0001126	\$ 19,542	\$ 10,931
	3	21,857,957	\$ 0.0001126	\$ 2,461	63,472,078	\$ 0.0001126	\$ 7,147	\$ 4,686
	total			\$ 34,793			\$ 75,715	\$ 40,922
Ohio	all	1,191,637,066	\$ 0.0000897	\$ 106,890	3,230,817,939	\$ 0.0000897	\$ 289,804	\$ 182,915

# Re-Calculation of GTE Telephone Operating Companies DS3/DS1 Minutes of Use

EXHIBIT F

Page 2

## GTOC's Calculation

## AT&T's Calculation

		Exhibit 15 Page 1 Col F 1996 DS3 to DS1 Tandem Switching MOU's	Exhibit 15 Page 1 Col E  Shared Multiplexer Rate  Rate per min B	Exhibit 15 Page 1 Col G  DS3 to DS1 Mux Revenue  C C = B*A	Exhibit 14 Page 2 Col L 1996 Switched Transport Termination MOU's  D	Exhibit 15 Page 1 Col E  'Shared Multiplexer Rate  Rate per min E	Re-Calculated  DS3 to DS1 Mux Revenue  F F=D*E	Difference  G G=F-C	
COSA	Zone	A							
Oklahoma	1	41,205,112	\$ 0.0000939	\$ 3,869	67,666,655	\$ 0.0000939	\$ 6,354	\$ 2,485	
	2	36,848,461	\$ 0.0001230	\$ 4,532	226,982,400	\$ 0.0001230	\$ 27,919	\$ 23,386	
	3	70,658,604	\$ 0.0001295	\$ 9,150	23,717,426	\$ 0.0001295	\$ 3,071	\$ (6,079)	
	total			\$ 17,552			\$ 37,344	\$ 19,792	
Oregon	1	526,167,196	\$ 0.0001030	\$ 54,195	717,236,937	\$ 0.0001030	\$ 73,875	\$ 19,680	
	2	227,823,784	\$ 0.0001046	\$ 23,830	337,622,101	\$ 0.0001046	\$ 35,315	\$ 11,485	
	3	282,001,665	\$ 0.0001046	\$ 29,497	399,439,389	\$ 0.0001046	\$ 41,781	\$ 12,284	
	total			\$ 107,523			\$ 150,972	\$ 43,449	
Pennsylvania	1	151,969,952	\$ 0.0000755	\$ 11,474	307,659,883	\$ 0.0000755	\$ 23,228	\$ 11,755	
	2	149,985,309	\$ 0.0000755	\$ 11,324	403,373,638	\$ 0.0000755	\$ 30,455	\$ 19,131	
	3	95,890,546	\$ 0.0000780	\$ 7,479	42,045,356	\$ 0.0000780	\$ 3,280	\$ (4,200)	
	total			\$ 30,277			\$ 56,963	\$ 26,685	
South Carolina	all	339,164,223	\$ 0.0000874	\$ 29,643	891,488,351	\$ 0.0000874	\$ 77,916	\$ 48,273	
Texas	1	834,483,527	\$ 0.0000930	\$ 77,607	1,619,081,003	\$ 0.0000930	\$ 150,575	\$ 72,968	
	2	312,003,606	\$ 0.0000942	\$ 29,391	585,955,002	\$ 0.0000942	\$ 55,197	\$ 25,806	
	3	605,205,545	\$ 0.0001046	\$ 63,305	1,481,951,670	\$ 0.0001046	\$ 155,012	\$ 91,708	
	total			\$ 170,302			\$ 360,784	\$ 190,481	
Virginia	all	55,282,502	\$ 0.0000751	\$ 4,152	78,758,090	\$ 0.0000751	\$ 5,915	\$ 1,763	
Washington	1	64,007,187	\$ 0.0000661	\$ 4,231	979,404,695	\$ 0.0000661	\$ 64,739	\$ 60,508	
	2	94,894,928	\$ 0.0000744	\$ 7,060	515,955,002	\$ 0.0000744	\$ 38,387	\$ 31,327	
	3	501,536,896	\$ 0.0000826	\$ 41,427	412,944,023	\$ 0.0000826	\$ 34,109	\$ (7,318)	
	total			\$ 52,718			\$ 137,235	\$ 84,517	
Wisconsin	all	531,793,188	\$ 0.0000759	\$ 40,363	1,782,166,365	\$ 0.0000759	\$ 135,266	\$ 94,903	
Micronesia	all	30,710,387	\$ 0.0001178	\$ 3,618	61,420,774	\$ 0.0001178	\$ 7,235	\$ 3,618	
Subtotal				\$ 1,401,760			\$ 3,377,180		
				GTOC total	Recalculated total				Difference
Total Allocated to Tandem Switched				Total Allocated to Tandem Switched					
Transport Band \$				1,401,760	Transport Band \$				\$ 1,975,421
Removed from TIC \$				(1,401,760)	Removed from TIC \$				\$ (1,975,421)

Re-Calculation of GTE System Telephone Companies DS3/DS1 Minutes of Use

GSTC's Calculation

AT&T's Calculation

		Exhibit 15 Page 1 Col F 1996 DS3 to DS1 Tandem Switching MOU's	Exhibit 15 Page 1 Col E Shared Multiplexer Rate  Rate per min	Exhibit 15 Page 1 Col G DS3 to DS1 Mux Revenue  C = B*A	Exhibit 14 Page 1 Col L 1996 Switched Transport Termination MOU's	Exhibit 15 Page 1 Col E Shared Multiplexer Rate  Rate per min	Re-Calculated DS3 to DS1 Mux Revenue  E F=D*E	Difference  G G=F-C
State	Zone	A	B	C	D	E	F	G
Alabama	all	4,313,101	\$ 0.0000937	\$ 404	411,727,606	\$ 0.0000937	\$ 38,579	\$ 38,175
Arizona-West	all	20,279,493	\$ 0	\$ 0	52,191,656	\$ 0	\$ 0	\$ 0
Arkansas	all	134,585,060	\$ 0.0000922	\$ 12,409	395,211,195	\$ 0.0000922	\$ 36,438	\$ 24,030
California	all	561,250,743	\$ 0.0000337	\$ 18,914	1,562,148,447	\$ 0.0000337	\$ 52,644	\$ 33,730
Illinois	all	221,769,261	\$ 0.0001061	\$ 23,530	875,518,070	\$ 0.0001061	\$ 92,892	\$ 69,363
Indiana	all	250,034,122	\$ 0.0000837	\$ 20,928	722,289,090	\$ 0.0000837	\$ 60,456	\$ 39,528
Iowa	all	168,545,421	\$ 0.0000393	\$ 6,624	492,881,423	\$ 0.0000393	\$ 19,370	\$ 12,746
Kentucky	all	0	\$ 0.0001139	\$ 0	271,633,627	\$ 0.0001139	\$ 30,939	\$ 30,939
Minnesota	all	1,103,987	\$ 0.0000546	\$ 60	412,846,248	\$ 0.0000546	\$ 22,541	\$ 22,481
Missouri	all	372,423,320	\$ 0.0001404	\$ 52,288	822,703,424	\$ 0.0001404	\$ 115,508	\$ 63,219
Nevada	all	124,948,820	\$ 0.0000100	\$ 1,249	382,625,985	\$ 0.0000100	\$ 3,826	\$ 2,577
New Mexico	all	85,008,203	\$ 0.0000825	\$ 7,013	159,979,361	\$ 0.0000825	\$ 13,198	\$ 6,185
North Carolina	all	175,904,490	\$ 0.0000972	\$ 17,098	654,708,952	\$ 0.0000972	\$ 63,638	\$ 46,540
Pennsylvania	all	48,538,703	\$ 0.0000654	\$ 3,174	375,150,674	\$ 0.0000654	\$ 24,535	\$ 21,360
South Carolina	all	130,888	\$ 0.0000712	\$ 9	62,653,171	\$ 0.0000712	\$ 4,461	\$ 4,452
Texas	all	20,910,753	\$ 0.0001115	\$ 2,332	446,216,036	\$ 0.0001115	\$ 49,753	\$ 47,422
Virginia	all	926,269,326	\$ 0.0001114	\$ 103,186	2,999,193,468	\$ 0.0001114	\$ 334,110	\$ 230,924
Washington	all	91,566,328	\$ 0.0001283	\$ 11,748	259,793,000	\$ 0.0001283	\$ 33,331	\$ 21,583
<b>Subtotal</b>				\$ 280,967			\$ 996,221	\$ 715,254
				<b>GTC total</b>				
Total Allocated to Tandem Switched Transport Band				\$ 280,563	Total Allocated to Tandem Switched Transport Band		\$ 957,642	\$ 677,079
Removed from TIC				\$ (280,563)	Removed from TIC		\$ (957,642)	\$ (677,079)
					<b>Recalculated total</b>			<b>Difference</b>

**RECALCUATION OF LEC'S TANDEM SWITCHED TRANSPORT  
RATE DEVELOPMENT**

**EXHIBIT H  
Page 1**

**Impact of Change in Minute of Use per Voice Grade Trunk**

	Line #	Ameritech	Source	Southwestern Bell	Source
1997 Tandem Switched Transport Revenue as Filed Using Actual MOU per Trunk from 11-26-97 filing	1	\$10,484,405	APPENDIX X Page 2 Line 29	\$13,074,748	APPENDIX X Page 4 Line 29
1997 Tandem Switched Transport Revenue Recalculated Using 9000 Average MOU per Trunk	2	\$8,488,224	APPENDIX X Page 3 Line 29	\$15,928,311	APPENDIX X Page 5 Line 29
<b>Difference</b>	3	\$1,996,181	Line 1 - Line 2=	(\$2,853,563)	Line 2 - Line 1=
Re-calculated Exogenous Change in TIC for 11-26-97 filing	4	(\$1,996,180)	1- Line 3	\$2,853,564	1- Line 3
Filed Exogenous Increase to TIC, 11-26-97	5	\$4,199,570	AMTR Trans No. 1135 Exhibit 16	\$10,261,172	SW Letter 11-26-97 Exhibit 16-2
<b>Difference due to LEC Methodology</b>	6	\$6,195,750	Line 9 - Line 8	\$7,407,608	Line 5 - Line 4

**Ameritech's Tandem Switched Transport  
Rate Development Model  
Using 7332 Minutes per Trunk**

**EXHIBIT H**

**Page 2**

<u>Line #</u>	<u>Rate Development Item</u>	<u>Formula</u>	<u>Amount</u>	<u>Source</u>
1	DS3 DTT Channel Mileage- Fixed rate		\$705	AM Trans No. 1135 Ex 15 , Ln 1 *2
2	DS3-DS1 Mux Rate		\$629	AM Trans No. 1135 Ex 15 , Ln 2
3	DS3 Fixed Sum Rate	Line 1 + Line 2	\$1,334	
4	DS3 Assumed MOU per VG Equivalent Trunk	7332* 672	4,927,104	Minutes from AM Trans No. 1135 Ex. 15
5	DS3 Fixed Rate Per MOU Equivalent	Line 3 / Line 4	\$ 0.000271	
6	Fiber Deployment %		97.00%	AM Trans No.113 Ex 15
7	DS3 Weighted Fixed Rate per MOU Equivalent	Line 5 * Line 6	\$ 0.000263	
8	DS3 DTT Channel Mileage- Per Mile Rate		\$109	AM Trans No.1135 Ex 15 , Ln 2
9	DS3 Assumed MOU per VG Equivalent Trunk	7332* 672	4,927,104	Minutes from AM Trans No. 1135 Ex. 15
10	DS3 Per Mile Rate Per MOU Equivalent	Line 8 / Line 9	\$ 0.000022	
11	Fiber Deployment %		97.00%	AM Trans No. 113 Ex 15
12	DS3 Weighted Per Mile Rate per MOU Equivalent	Line 10 * Line 11	\$ 0.000021	
13	DS1 DTT Channel Mileage- Fixed rate		\$145	AM Trans No. 1135 Ex 15 , Ln 2 Ln 5
14	DS1 Assumed MOU per VG Equivalent Trunk	7332* 24	175,968	Minutes from AM Trans No. 1135 Ex. 15
15	DS1 Fixed Rate Per MOU Equivalent	Line 13 / Line 14	\$ 0.000824	
16	Copper Deployment %		3.00%	AM Trans No. 113 Ex 15
17	DS1 Weighted Fixed Rate per MOU Equivalent	Line 15 * Line 16	\$ 0.000025	
18	DS1 DTT Channel Mileage- Per Mile Rate		\$25	AM Trans No.1135 Ex 15 , Ln 10
19	DS1 Assumed MOU per VG Equivalent Trunk	7332* 24	175,968	Minutes from AM No. 1135 Ex. 15
20	DS1 Per Mile Rate Per MOU Equivalent	Line 18 / Line 19	\$ 0.000142	
21	Copper Deployment %		3.00%	AM Trans No. 113 Ex 15
22	DS1 Weighted Per Mile Rate per MOU Equivalent	Line 20 * Line 21	\$ 0.000004	
23	Tandem Switched Transport Rate per MOU	Line 7 + Line 17	\$0	
24	Tandem Switched Transport Rate per Minute Mile	Line 12 + Line 22	\$0	
25	Tandem Switched Transport Fixed Minutes		9,251,545,213	AM Trans No. 1135, Combined Zones 1,2,3
26	Tandem Switched Transport Facility Minutes		301,112,477,529	AM Trans No. 1135, Combined Zones 1,2,3
27	Tandem Switched Transport Fixed Minute Revenue	Line 23 * Line 25	\$2,655,193	
28	Tandem Switched Transport Facility Minute Revenue	Line 24 * Line 26	\$7,828,924	
29	Total Tandem Switched Transport Revenue	Line 27 + Line 28	\$10,484,405	AM Trans 1135, Ex 16, Line 7

**Ameritech's Tandem Switched Transport  
Rate Development Model  
Using 9000 Minutes per Trunk**

**EXHIBIT H  
Page 3**

<b>Line #</b>	<b>Rate Development Item</b>	<b>Formula</b>	<b>Amount</b>	<b>Source</b>
1	DS3 DTT Channel Mileage- Fixed rate		\$705	AM Trans No. 1135 Ex 15 , Ln 1 *2
2	DS3-DS1 Mux Rate		\$629	AM Trans No. 1135 Ex 15 , Ln 2
3	DS3 Fixed Sum Rate	Line 1 + Line 2	\$1,334	
4	DS3 Assumed MOU per VG Equivalent Trunk	9000* 672	6,048,000	
5	DS3 Fixed Rate Per MOU Equivalent	Line 3 / Line 4	\$ 0.000220	
6	Fiber Deployment %		97.00%	AM Trans No.113 Ex 15
7	DS3 Weighted Fixed Rate per MOU Equivalent	Line 5 * Line 6	\$ 0.000214	
8	DS3 DTT Channel Mileage- Per Mile Rate		\$109	AM Trans No. 1135 Ex 15 , Ln 2
9	DS3 Assumed MOU per VG Equivalent Trunk	AVG MOU* 672	6,048,000	
10	DS3 Per Mile Rate Per MOU Equivalent	Line 8 / Line 9	\$ 0.000018	
11	Fiber Deployment %		97.00%	AM Trans No. 113 Ex 15
12	DS3 Weighted Per Mile Rate per MOU Equivalent	Line 10 * Line 11	\$ 0.000017	
13	DS1 DTT Channel Mileage- Fixed rate		\$145	AM Trans No. 1135 Ex 15 , Ln 2 Ln 5
14	DS1 Assumed MOU per VG Equivalent Trunk	AVG MOU *24	216,000	
15	DS1 Fixed Rate Per MOU Equivalent	Line 13 / Line 14	\$ 0.000671	
16	Copper Deployment %		3.00%	AM Trans No. 113 Ex 15
17	DS1 Weighted Fixed Rate per MOU Equivalent	Line 15 * Line 16	\$ 0.000020	
18	DS1 DTT Channel Mileage- Per Mile Rate		\$25	AM Trans No. 1135 Ex 15 , Ln 10
19	DS1 Assumed MOU per VG Equivalent Trunk	AVG MOU * 24	216,000	
20	DS1 Per Mile Rate Per MOU Equivalent	Line 18 / Line 19	\$ 0.000116	
21	Copper Deployment %		3.00%	AM Trans No. 113 Ex 15
22	DS1 Weighted Per Mile Rate per MOU Equivalent	Line 20 * Line 21	\$ 0.000003	
23	Tandem Switched Transport Rate per MOU	Line 7 + Line 17	\$ 0.000234	
24	Tandem Switched Transport Rate per Minute Mile	Line 12 + Line 22	\$ 0.000021	
25	Tandem Switched Transport Fixed Minutes		9,251,545,213	AM Trans No. 1135, Combined Zones 1,2,3
26	Tandem Switched Transport Facility Minutes		301,112,477,529	AM Trans No. 1135, Combined Zones 1,2,3
27	Tandem Switched Transport Fixed Minute Revenue	Line 23 * Line 25	\$2,164,862	
28	Tandem Switched Transport Facility Minute Revenue	Line 24 * Line 26	\$6,323,362	
29	Total Tandem Switched Transport Revenue	Line 27 + Line 28	\$8,488,224	AM Trans No. 1135, Ex 16, Line 7



**Southwestern Bell's Tandem Switched Transport  
Rate Development Model  
Using 10785 Minutes per Trunk**

**EXHIBIT H  
Page 4**

<b>Line #</b>	<b>Rate Development Item</b>	<b>Formula</b>	<b>Amount</b>	<b>Source</b>
1	DS3 DTT Channel Mileage- Fixed rate		\$815	SW Letter Filing 11-26-97, Ex 16-1, Line 5
2	DS3-DS1 Mux Rate		\$ 0	
3	DS3 Fixed Sum Rate	Line 1 + Line 2	\$815	
4	DS3 Assumed MOU per VG Equivalent Trunk	10785 * 672	7,247,520	
5	DS3 Fixed Rate Per MOU Equivalent	Line 3 / Line 4	\$ 0.000112	
6	Fiber Deployment %		96.37%	SW Letter Filing 11-26-97, Ex 16-1, Line 3
7	DS3 Weighted Fixed Rate per MOU Equivalent	Line 5 * Line 6	\$ 0.000108	
8	DS3 DTT Channel Mileage- Per Mile Rate		\$118	SW Letter Filing 11-26-97, Ex 16-1, Line 12
9	DS3 Assumed MOU per VG Equivalent Trunk	10785 * 672	7,247,520	
10	DS3 Per Mile Rate Per MOU Equivalent	Line 8 / Line 9	\$ 0.000016	
11	Fiber Deployment %		96.37%	SW Letter Filing 11-26-97, Ex 16-1, Line 3
12	DS3 Weighted Per Mile Rate per MOU Equivalent	Line 10 * Line 11	\$ 0.000016	
13	DS1 DTT Channel Mileage- Fixed rate		\$50	SW Letter Filing 11-26-97, Ex 16-1, Line 6
14	DS1 Assumed MOU per VG Equivalent Trunk	10785 * 24	258,840	
15	DS1 Fixed Rate Per MOU Equivalent	Line 13 / Line 14	\$ 0.000193	
16	Copper Deployment %		3.63%	SW Letter Filing 11-26-97, Ex 16-1, Line 5
17	DS1 Weighted Fixed Rate per MOU Equivalent	Line 15 * Line 16	\$ 0.000007	
18	DS1 DTT Channel Mileage- Per Mile Rate		\$17	SW Letter Filing 11-26-97, Ex 16-1, Line 13
19	DS1 Assumed MOU per VG Equivalent Trunk	10785 * 24	258,840	
20	DS1 Per Mile Rate Per MOU Equivalent	Line 18 / Line 19	\$ 0.000065	
21	Copper Deployment %		3.63%	SW Letter Filing 11-26-97, Ex 16-1, Line 4
22	DS1 Weighted Per Mile Rate per MOU Equivalent	Line 20 * Line 21	\$ 0.000002	
23	Tandem Switched Transport Rate per MOU	Line 7 + Line 17	\$0	
24	Tandem Switched Transport Rate per Minute Mile	Line 12 + Line 22	\$ 0.000018	
25	Tandem Switched Transport Fixed Minutes		18,300,997,207	SW Letter Filing 11-26-97, Ex. 16-2
26	Tandem Switched Transport Facility Minutes		609,216,951,870	SW Letter Filing 11-26-97, Ex. 16-2
27	Tandem Switched Transport Fixed Minute Revenue	Line 23 * Line 25	\$2,104,615	
28	Tandem Switched Transport Facility Minute Revenue	Line 24 * Line 26	\$10,965,905	
29	Total Tandem Switched Transport Revenue	Line 27 + Line 28	\$13,074,748	SW Letter Filing 11-26-97, Ex. 16-2

**Southwestern Bell's Tandem Switched Transport  
Rate Development Model  
Using 9000 Minutes per Trunk**

**EXHIBIT H  
Page 5**

<u>Line</u>	<u>Rate Development Item</u>	<u>Formula</u>	<u>Amount</u>	<u>Source</u>
1	DS3 DTT Channel Mileage- Fixed rate		\$815	SW Letter Filing 11-26-97, Ex 16-1, Line 5
2	DS3-DS1 Mux Rate		\$ 0	
3	DS3 Fixed Sum Rate	Line 1 + Line 2	\$815	
4	DS3 Assumed MOU per VG Equivalent Trunk	9000* 672	6,048,000	
5	DS3 Fixed Rate Per MOU Equivalent	Line 3 / Line 4	\$ 0.000135	
6	Fiber Deployment %		96.37%	SW Letter Filing 11-26-97, Ex 16-1, Line 3
7	DS3 Weighted Fixed Rate per MOU Equivalent	Line 5 * Line 6	\$ 0.000130	
8	DS3 DTT Channel Mileage- Per Mile Rate		\$118	SW Letter Filing 11-26-97, Ex 16-1, Line 12
9	DS3 Assumed MOU per VG Equivalent Trunk	AVG MOU* 672	6,048,000	
10	DS3 Per Mile Rate Per MOU Equivalent	Line 8 / Line 9	\$ 0.000020	
11	Fiber Deployment %		96.37%	SW Letter Filing 11-26-97, Ex 16-1, Line 3
12	DS3 Weighted Per Mile Rate per MOU Equivalent	Line 10 * Line 11	\$ 0.000019	
13	DS1 DTT Channel Mileage- Fixed rate		\$50	SW Letter Filing 11-26-97, Ex 16-1, Line 6
14	DS1 Assumed MOU per VG Equivalent Trunk	AVG MOU *24	216,000	
15	DS1 Fixed Rate Per MOU Equivalent	Line 13 / Line 14	\$ 0.000231	
16	Copper Deployment %		3.63%	SW Letter Filing 11-26-97, Ex 16-1, Line 5
17	DS1 Weighted Fixed Rate per MOU Equivalent	Line 15 * Line 16	\$ 0.000008	
18	DS1 DTT Channel Mileage- Per Mile Rate		\$17	SW Letter Filing 11-26-97, Ex 16-1, Line 13
19	DS1 Assumed MOU per VG Equivalent Trunk	AVG MOU * 24	216,000	
20	DS1 Per Mile Rate Per MOU Equivalent	Line 18 / Line 19	\$ 0.000078	
21	Copper Deployment %		3.63%	SW Letter Filing 11-26-97, Ex 16-1, Line 4
22	DS1 Weighted Per Mile Rate per MOU Equivalent	Line 20 * Line 21	\$ 0.000003	
23	Tandem Switched Transport Rate per MOU	Line 7 + Line 17	\$ 0.000138	
24	Tandem Switched Transport Rate per Minute Mile	Line 12 + Line 22	\$ 0.000022	
25	Tandem Switched Transport Fixed Minutes		18,300,997,207	SW Letter Filing 11-26-97, Ex. 16-2
26	Tandem Switched Transport Facility Minutes		609,216,951,870	SW Letter Filing 11-26-97, Ex. 16-2
27	Tandem Switched Transport Fixed Minute Revenue	Line 23 * Line 25	\$2,525,538	
28	Tandem Switched Transport Facility Minute Revenue	Line 24 * Line 26	\$13,402,773	
29	Total Tandem Switched Transport Revenue	Line 27 + Line 28	\$15,928,311	

**COMPARISON OF AMERITECH'S COMMON TRANSPORT  
MULTIPLEXING RATE TO OTHER LEC'S**

**EXHIBIT I  
Page 1**

Company	Common Transport DS3/DS1 Mux	Rate per min. % Deviation From	# Minutes C	Total Revenues D D=A*C	Adjustment to TIC	Source
	Rate per min.	AMTR			E	
	A	B			E= 1-D	
Ameritech	\$ 0.000038	0.0%	11,553,695,840	\$ 439,040	\$ (439,039)	Exhibit 14
Bell Atlantic-North	\$ 0.000191	502.6%	8,478,079,331	\$ 1,617,572	\$ (1,617,571)	Workpaper TANMUX
Bell Atlantic-South	\$ 0.000106	278.9%	12,787,420,918	\$ 1,349,847	\$ (1,349,846)	Workpaper TANMUX

**EXHIBIT 1**  
**Page 2**

A

Bell Atlantic's Rate Development Methodology								
Company	Current DS1/DS3 Mux Rate A	AVG MOU Per Trunk B	% Fiber C	PER MOU MUX Rate D $D=(A/672)/(B*C)$	Common Transport Base Period Minutes E	Common Transport Revenue Requirement F $F=D*E$	TIC Exog. Change G $G=1-F$	
Bell Atlantic-N	\$ 950.00	7037	94.97%	\$ 0.000191	8,478,079,331	\$ 1,617,572	\$ (1,617,571)	
Bell Atlantic-S	\$ 525.00	5820	78.64%	\$ 0.000106	12,787,420,918	\$ 1,349,847	\$ (1,349,846)	

source: Bell Atlantic's 11/26/97 Filing, Workpaper TANMUX

**B**

Calculation of Ameritech's DS3/DS1 Rate Using Bell Atlantic's Methodology							
Company	Current DS1/DS3 Mux Rate A	AVG MOU Per Trunk B	% Fiber C	Illustrative PER MOU MUX Rate D $D=(A/672)/(B*C)$	Illustrative Common Transport Base Period Minutes E	Illustrative Common Transport Revenue Requirement F $F=D*E$	Illustrative TIC Exog. Change G $G=1-F$
Ameritech	\$ 628.98 Exhibit 15 Line 2	7332 Exhibit 15 Line 7	97.00% Exhibit 15 Line 4	\$ 0.000124	11,553,695,840 Exhibit 14, Col A	\$ 1,430,664	\$ (1,430,663)

source: Ameritech Transmittal No. 1135

**LEC'S TIC RECALCUALTION ANALYSIS  
SUMMARY**

**EXHIBIT J**

<b>Aliant</b>	Failed to perform Delta Z calculation for Excessive Targeted TIC dollars.
<b>AM</b>	Failed to provide any documentation on TIC-True-Up Calculations. The Facilities Based Portion Of the Residual TIC is not equal to the figure in Ln 690 of CAP-1. Line 670 which, if correct, would require a Delta Z due to excessive TIC targeting.
<b>BA</b>	Bell Atlantic Failed to provide any documentation on TIC True-Up Calculations. The Facilities portion of TIC Ln 690 does not match with the figures on the SVCTIC WP. The maximum revenue figure of \$141,994,269 on Ln 670 CAP-1, if correct would require Delta Z's.
<b>BS</b>	Bell South appears to use the correct methodology in their TIC True-Up calculation. Further their TIC-WP is consistent with the FCC Order 97-158.
<b>CB</b>	CB Failed to provide any documentation on TIC-True-Up Calculations.
<b>CTZN</b>	Citizens failed to provide clear documentation. There also are inconsistencies in the data used in the various calculations. As a consequence, AT&T is unable to interpret CTZN's data.
<b>GTOC</b>	GTOC fails to show all components of it's TIC Reallocation in their TIC True-up Calculations. GTE used the Existing TIC amount (11/26/97) instead of the 6/30/97 amount for their True-Up calculation. The facilities based costs with the TIC Analysis on Exhibit #3 and Ln 690 of CAP-1.
<b>NYNEX</b>	NYNEX Failed to provide any documentation on TIC True-Up Calculations and on the Facilities portion of TIC Ln 690.
<b>RTNY</b>	Frontier failed to include all components of TIC Reallocation in the TIC True-up Calculations. Frontier used the Existing TIC amount (11/26/97) instead of the 6/30/97 amount in their True-Up calculation. The facilities based cost in TIC is not demonstrated.
<b>SNET</b>	SNET failed to include all TIC components in their calculation of the TIC True-Up. In addition SNET utilized the existing (11/27/97) TIC instead of the existing 6/30/97 TIC.
<b>SPRT</b>	Sprint Failed to provide any documentation on it's TIC True-Up or on it's Facilities calculations shown on TIC Ln 690.
<b>SW</b>	SWB appears to have included all components of the TIC in it's True-Up calculation. SWB, however, used the existing (11/26/97) TIC verses the 6/30/97 TIC. Finally, SWB should include 100% of the TIC related COE Maintenance.
<b>USW</b>	It is not clear how USW calculated it's residual and cost based components of it's TIC. It is clear that they utilized the existing (11/26/97) TIC amount instead of the existing TIC amount 6/30/97 in their calculation.

**COMPARISON OF LEC's 1997 - 1998 END USER  
COMMON LINE DEMAND**

**APPENDIX K  
Page 1**

LEC/COSA	7/1/97 END USER COMMON LINE			JANUARY 1, 1998 END USER COMMON LINE EUCL					1998	1998	1998	1998
	MLB/ CENTREX	PRES/SLB	LIFELINE EUCL	MLB/ ISDN-PRI	CENTREX	NP-RES ISDN-BRI	PRES/SLB	LIFELINE EUCL	MLB/Centrex Deviation	NP-RES + PRES/SLB Deviation	LIFELINE Deviation	TOTAL EUCL Deviation
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)=D+E-A	(J)=F+G-B	(K)=H-C	(L)=I+J
1 AMTR	71,308,045	154,287,955	1,911,549	44,015,269	26,581,108	16,571,513	138,428,110	1,911,549	(711,668)	711,668	0	0
2 BATR	80,648,352	158,944,746	333,738	50,157,444	28,603,104	16,317,516	144,586,182	515,982	(1,887,804)	1,958,952	182,244	71,148
3 BSTR	70,590,543	183,170,220	2,965,743	70,269,844	0	17,157,727	166,333,192	2,965,743	(320,699)	320,699	0	0
4 NXTR	59,814,433	130,524,523	11,949,753	42,925,903	15,288,386	10,121,158	121,569,367	11,982,847	(1,600,144)	1,166,002	33,094	(434,142)
5 COAL	151,752	1,122,396	0	125,352	26,400	15,792	1,106,604	0	0	0	0	0
6 COAT	201,516	1,176,564	3,948	180,384	21,132	44,844	1,131,720	3,948	0	0	0	0
7 COAZ	21,456	65,052	336	18,792	2,664	432	64,620	336	0	0	0	0
8 COCA	749,448	2,605,296	755,748	508,452	235,356	55,428	2,549,868	755,748	(5,640)	0	0	(5,640)
9 COIL	341,076	1,789,344	0	279,096	61,644	32,640	1,756,704	0	(336)	0	0	(336)
10 COIN	316,728	1,705,956	0	305,040	11,688	38,532	1,667,424	0	0	0	0	0
11 COIT	261,420	1,525,476	0	221,532	39,888	36,420	1,489,056	0	0	0	0	0
12 COKY	121,236	919,284	0	106,884	14,352	14,808	904,476	0	0	0	0	0
13 COMN	175,176	1,191,984	0	122,292	52,884	40,332	1,151,652	0	0	0	0	0
14 COMT	537,264	2,633,220	7,812	442,980	94,236	75,156	2,558,064	7,812	(48)	0	0	(48)
15 CONC	179,220	1,182,876	10,740	130,548	48,672	24,708	1,158,168	10,740	0	0	0	0
16 CONM	77,868	360,840	24,888	68,400	9,468	9,240	351,600	24,888	0	0	0	0
17 CONV	73,320	289,980	0	43,992	28,272	21,996	267,984	0	(1,056)	0	0	(1,056)
18 COPT	228,468	968,940	0	144,192	84,108	43,920	925,020	0	(168)	0	0	(168)
19 COSC	39,708	206,076	0	33,924	5,784	7,596	198,480	0	0	0	0	0
20 COTX	327,204	2,072,292	40,812	320,952	6,252	108,660	1,963,632	40,812	0	0	0	0
21 COVA	1,238,472	4,393,692	26,436	885,804	342,444	247,776	4,145,916	26,436	(10,224)	0	0	(10,224)
22 COWA	159,660	733,164	24,672	131,268	28,368	26,556	706,608	24,672	(24)	0	0	(24)
23 TOTAL CONTE	5,200,992	24,942,432	895,392	4,069,884	1,113,612	844,836	24,097,596	895,392	(17,496)	0	0	(17,496)
24 GAIL	1,421,388	6,440,436	0	1,248,684	170,640	139,260	6,301,176	0	(2,064)	0	0	(2,064)
25 GAIN	1,793,568	6,381,048	0	1,390,908	399,084	219,120	6,161,928	0	(3,576)	0	0	(3,576)
26 GAMI	1,347,420	6,786,060	139,932	1,169,916	177,384	194,724	6,591,336	139,932	(120)	0	0	(120)
27 GNCA	30,720	100,104	20,244	28,176	2,544	2,244	97,860	20,244	0	0	0	0
28 GTAK	81,732	124,464	0	49,044	32,688	2,736	121,728	0	0	0	0	0
29 GTAL	286,092	1,449,060	0	202,176	83,916	28,548	1,420,512	0	0	0	0	0
30 GTAR	118,200	821,568	29,328	116,712	1,488	15,264	806,304	29,328	0	0	0	0
31 GTCA	10,456,572	28,669,776	5,480,880	6,521,580	3,877,392	1,746,372	26,923,404	5,480,880	(57,600)	0	0	(57,600)
32 GTFL	6,547,704	18,185,892	0	5,450,940	1,054,596	1,139,520	17,046,372	0	(42,168)	0	0	(42,168)
33 GTHI	2,364,828	5,578,404	78,456	1,780,596	573,360	104,928	5,473,476	78,456	(10,872)	0	0	(10,872)
34 GTIA	199,644	1,168,344	0	195,912	3,732	19,188	1,149,156	0	0	0	0	0
35 GTID	254,208	1,042,200	16,356	145,848	108,360	32,388	1,009,812	16,356	0	0	0	0

**COMPARISON OF LEC's 1997 - 1998 END USER  
COMMON LINE DEMAND**

**APPENDIX K  
Page 2**

LEC/COSA	7/1/97 END USER COMMON LINE			JANUARY 1, 1998 END USER COMMON LINE EUCL					1998	1998	1998	1998
	MLB/ CENTREX	PRES/SLB	LIFELINE EUCL	MLB/ ISDN-PRI	CENTREX	NP-RES ISDN-BRI	PRES/SLB	LIFELINE EUCL	MLB/Centrex Deviation	NP-RES + PRES/SLB Deviation	LIFELINE Deviation	TOTAL EUCL Deviation
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)=D+E-A	(J)=F+G-B	(K)=H-C	(L)=I+J
36 GTKY	953,256	3,676,284	0	625,560	324,936	105,288	3,570,996	0	(2,760)	0	0	(2,760)
37 GTMC	34,704	177,108	0	32,616	2,088	2,076	175,032	0	0	0	0	0
38 GTMN	3,660	34,596	1,056	3,660	0	408	34,188	1,056	0	0	0	0
39 GTMO	279,036	1,059,048	1,464	214,248	64,788	52,428	1,006,620	1,464	0	0	0	0
40 GTNC	720,972	1,398,396	6,828	442,548	261,696	74,892	1,323,504	6,828	(16,728)	0	0	(16,728)
41 GTNE	152,652	483,540	0	93,072	59,580	12,708	470,832	0	0	0	0	0
42 GTNM	118,368	380,040	11,184	111,156	7,212	17,364	362,676	11,184	0	0	0	0
43 GTOH	1,641,252	7,745,664	46,188	1,292,376	347,268	194,808	7,550,856	46,188	(1,608)	0	0	(1,608)
44 GTOK	204,816	1,011,312	0	184,428	20,388	69,960	941,352	0	0	0	0	0
45 GTOR	1,189,476	3,693,036	57,564	997,776	172,188	167,028	3,526,008	57,564	(19,512)	0	0	(19,512)
46 GTPA	1,132,260	4,790,532	0	928,512	203,436	122,604	4,667,928	0	(312)	0	0	(312)
47 GTSC	478,512	1,475,772	0	416,028	62,484	44,892	1,430,880	0	0	0	0	0
48 GTTX	3,614,916	12,576,480	139,980	2,276,568	1,319,316	1,233,408	11,343,072	139,980	(19,032)	0	0	(19,032)
49 GTVA	58,164	329,856	8,988	57,384	780	5,292	324,564	8,988	0	0	0	0
50 GTWA	1,690,452	6,003,624	141,084	1,243,152	405,588	472,488	5,531,136	141,084	(41,712)	0	0	(41,712)
51 GTWI	841,188	4,497,948	39,528	788,052	53,136	101,004	4,396,944	39,528	0	0	0	0
52 TOTAL GTE	38,015,760	126,080,592	6,219,060	28,007,628	9,790,068	6,320,940	119,759,652	6,219,060	(218,064)	0	0	(218,064)
53 SNET	6,288,086	16,906,860	757,400	4,740,881	1,516,777	1,068,392	15,868,896	757,400	(30,428)	30,428	0	0
54 GRAND TOTAL	331,866,211	794,857,328	25,032,635	244,186,853	82,893,055	68,402,082	730,642,995	25,247,973	(4,786,303)	4,187,749	215,338	(598,554)

## COMPARISON OF LEC'S EUCL AND PICC VOLUMES

EXHIBIT L

Page 1

	JANUARY 1, 1998 END USER COMMON LINE (EUCL)					JANUARY 1, 1998 PICC DEMAND							
	MLB/ ISDN-PRI (A)	CENTREX (B)	NP-RES ISDN-BRI (C)	PRES/SLB (D)	LIFELINE (E)	TOTAL EUCL (F)	MLB/ ISDN-PRI (G)	CENTREX (H)	NP-RES ISDN-BRI (I)	PRES/SLB (J)	LIFELINE (K)	TOTAL PICC (L)	PICC Deviation (M)=L-F
1 AMTR	44,015,269	26,581,108	16,571,513	138,428,110	1,911,549	227,507,549	41,758,552	26,581,108	16,571,513	138,428,110	1,886,923	225,226,206	(2,281,343)
2 BATR	50,157,444	28,603,104	16,317,516	144,586,182	515,982	240,180,228	52,375,692	29,993,208	16,616,148	146,726,094	515,982	246,227,124	6,046,896
3 BSTR	70,269,844	0	17,157,727	166,333,192	2,965,743	256,726,506	57,128,334	17,936,373	17,207,378	166,333,192	2,965,743	261,571,020	4,844,514
4 NXTR	42,925,903	15,288,386	10,121,158	121,569,367	11,982,847	201,887,661	45,528,836	16,394,438	10,121,158	122,830,460	11,982,847	206,857,739	4,970,078
5 COAL	125,352	26,400	15,792	1,106,604	0	1,274,148	127,344	29,208	15,792	1,122,300	0	1,294,644	20,496
6 COAT	180,384	21,132	44,844	1,131,720	3,948	1,382,028	181,740	21,132	44,844	1,148,424	3,948	1,400,088	18,060
7 COAZ	18,792	2,664	432	64,620	336	86,844	18,876	2,784	432	66,036	336	88,464	1,620
8 COCA	508,452	235,356	55,428	2,549,868	755,748	4,104,852	515,136	241,572	55,524	2,619,012	755,748	4,186,992	82,140
9 COIL	279,096	61,644	32,640	1,756,704	0	2,130,084	282,036	64,884	32,760	1,794,948	0	2,174,628	44,544
10 COIN	305,040	11,688	38,532	1,667,424	0	2,022,684	309,120	13,212	38,532	1,704,444	0	2,065,308	42,624
11 COIT	221,532	39,888	36,420	1,489,056	0	1,786,896	223,572	40,536	36,420	1,526,700	0	1,827,228	40,332
12 COKY	106,884	14,352	14,808	904,476	0	1,040,520	108,036	14,904	14,808	912,288	0	1,050,036	9,516
13 COMN	122,292	52,884	40,332	1,151,652	0	1,367,160	125,748	54,744	40,332	1,168,164	0	1,388,988	21,828
14 COMT	442,980	94,236	75,156	2,558,064	7,812	3,178,248	447,432	95,964	75,168	2,605,332	7,812	3,231,708	53,460
15 CONC	130,548	48,672	24,708	1,158,168	10,740	1,372,836	132,840	49,056	24,708	1,170,048	10,740	1,387,392	14,556
16 CONM	68,400	9,468	9,240	351,600	24,888	463,596	68,736	10,344	9,240	357,108	24,888	470,316	6,720
17 CONV	43,992	28,272	21,996	267,984	0	362,244	45,084	29,040	21,996	272,496	0	368,616	6,372
18 COPT	144,192	84,108	43,920	925,020	0	1,197,240	147,396	90,300	47,964	940,104	0	1,225,764	28,524
19 COSC	33,924	5,784	7,596	198,480	0	245,784	33,960	5,904	7,596	199,824	0	247,284	1,500
20 COTX	320,952	6,252	108,660	1,963,632	40,812	2,440,308	324,300	6,432	108,660	1,987,416	40,812	2,467,620	27,312
21 COVA	885,804	342,444	247,776	4,145,916	26,436	5,648,376	892,596	355,680	247,968	4,209,900	26,436	5,732,580	84,204
22 COWA	131,268	28,368	26,556	706,608	24,672	917,472	133,032	28,428	26,568	719,448	24,672	932,148	14,676
23 TOTAL CONTEL	4,069,884	1,113,612	844,836	24,097,596	895,392	31,021,320	4,116,984	1,154,124	849,312	24,523,992	895,392	31,539,804	518,484
24 GAIL	1,248,684	170,640	139,260	6,301,176	0	7,859,760	1,272,924	181,680	139,404	6,508,752	0	8,102,760	243,000
25 GAIN	1,390,908	399,084	219,120	6,161,928	0	8,171,040	1,413,756	458,496	219,564	6,364,992	0	8,456,808	285,768
26 GAMI	1,169,916	177,384	194,724	6,591,336	139,932	8,273,292	1,182,072	197,892	195,204	6,736,224	139,932	8,451,324	178,032
27 GNCA	28,176	2,544	2,244	97,860	20,244	151,068	28,512	2,616	2,244	102,540	20,244	156,156	5,088
28 GTAK	49,044	32,688	2,736	121,728	0	206,196	49,044	32,688	2,736	121,728	0	206,196	0
29 GTAL	202,176	83,916	28,548	1,420,512	0	1,735,152	207,060	86,400	28,548	1,450,500	0	1,772,508	37,356
30 GTAR	116,712	1,488	15,264	806,304	29,328	969,096	118,896	1,560	15,264	818,796	29,328	983,844	14,748
31 GTCA	6,521,580	3,877,392	1,746,372	26,923,404	5,480,880	44,549,628	6,655,176	4,008,264	1,750,068	27,288,396	5,480,880	45,182,784	633,156
32 GTFL	5,450,940	1,054,596	1,139,520	17,046,372	0	24,691,428	5,488,032	1,114,524	1,149,780	17,329,308	0	25,081,644	390,216
33 GTHI	1,780,596	573,360	104,928	5,473,476	78,456	8,010,816	1,806,096	617,184	106,224	5,591,328	78,456	8,199,288	188,472
34 GTIA	195,912	3,732	19,188	1,149,156	0	1,367,988	201,732	4,440	19,188	1,207,716	0	1,433,076	65,088
35 GTID	145,848	108,360	32,388	1,009,812	16,356	1,312,764	150,684	111,432	32,412	1,031,592	16,356	1,342,476	29,712
36 GTKY	625,560	324,936	105,288	3,570,996	0	4,626,780	637,344	338,856	105,456	3,648,828	0	4,730,484	103,704
37 GTMC	32,616	2,088	2,076	175,032	0	211,812	32,616	2,088	2,076	175,032	0	211,812	0
38 GTMN	3,660	0	408	34,188	1,056	39,312	3,816	0	408	36,636	1,056	41,916	2,604
39 GTMO	214,248	64,788	52,428	1,006,620	1,464	1,339,548	217,044	64,908	52,428	1,028,616	1,464	1,364,460	24,912
40 GTNC	442,548	261,696	74,892	1,323,504	6,828	2,109,468	452,028	277,872	75,828	1,364,592	6,828	2,177,148	67,680
41 GTNE	93,072	59,580	12,708	470,832	0	636,192	94,332	59,688	12,708	490,440	0	657,168	20,976
42 GTNM	111,156	7,212	17,364	362,676	11,184	509,592	111,744	7,212	17,364	366,732	11,184	514,236	4,644



## COMPARISON OF LEC'S EUCL AND PICC VOLUMES

EXHIBIT L

Page 2

	JANUARY 1, 1998 END USER COMMON LINE (EUCL)					JANUARY 1, 1998 PICC DEMAND							
	MLB/ ISDN-PRI	CENTREX	NP-RES ISDN-BRI	PRES/SLB	LIFELINE	TOTAL EUCL	MLB/ ISDN-PRI	CENTREX	NP-RES ISDN-BRI	PRES/SLB	LIFELINE	TOTAL PICC	PICC Deviation (M)=L-F
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)=L-F
13 GTOH	1,292,376	347,268	194,808	7,550,856	46,188	9,431,496	1,312,200	356,832	195,288	7,755,948	46,188	9,666,456	234,960
14 GTOK	184,428	20,388	69,960	941,352	0	1,216,128	185,880	21,384	69,960	951,048	0	1,228,272	12,144
15 GTOR	997,776	172,188	167,028	3,526,008	57,564	4,920,564	1,007,220	175,128	168,804	3,578,952	57,564	4,987,668	67,104
16 GTPA	928,512	203,436	122,604	4,667,928	0	5,922,480	941,604	221,112	122,676	4,760,220	0	6,045,612	123,132
17 GTSC	416,028	62,484	44,892	1,430,880	0	1,954,284	425,688	64,644	44,892	1,464,288	0	1,999,512	45,228
18 GTTX	2,276,568	1,319,316	1,233,408	11,343,072	139,980	16,312,344	2,317,308	1,377,588	1,234,164	11,577,108	139,980	16,646,148	333,804
19 GTVA	57,384	780	5,292	324,564	8,988	397,008	58,584	792	5,292	330,624	8,988	404,280	7,272
20 GTWA	1,243,152	405,588	472,488	5,531,136	141,084	7,793,448	1,267,176	432,528	488,976	5,619,648	141,084	7,949,412	155,964
21 GTWI	788,052	53,136	101,004	4,396,944	39,528	5,378,664	799,872	53,568	101,004	4,500,168	39,528	5,494,140	115,476
22 TOTAL GTE	28,007,628	9,790,068	6,320,940	119,759,652	6,219,060	170,097,348	28,438,440	10,271,376	6,357,960	122,200,752	6,219,060	173,487,588	3,390,240
23 SNCT	4,740,881	1,516,777	1,068,392	15,868,896	757,400	23,952,346	4,984,109	1,715,376	1,072,855	15,868,896	757,400	24,398,636	446,290
24 GRAND TOTAL	244,186,853	82,893,055	68,402,082	730,642,995	25,247,973	1,151,372,958	234,330,947	104,046,003	68,796,324	736,911,496	25,223,347	1,169,308,117	17,935,159